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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

Bulletin No. 2
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2006 Appeal Procedures

2006 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2006 Assessed Value and/or Tentative Taxable Value	March 2006*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2006 in Writing
2006 Poverty Exemptions Under MCL 211.7u	March 2006* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2006 in Writing
	July or Dec 2006*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Denial
2006 Assessment Classification	March 2006*	NO REVIEW AUTHORITY	June 30, 2006	NO REVIEW AUTHORITY

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2005 Qualified Agricultural Prop. Exemption to 2006	March 2006*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2006 in Writing
Denial by Assessor Qualified Agricultural Prop. Exemption for 2006	July or Dec. 2006 for 2006 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Board of Review Action
Qualified Ag. Prop. Exemption which was NOT on the 2005 and/or 2006 Tax Roll	July or Dec. 2006 for 2005 and/or 2006 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Board of Review Action

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HOMEOWNER'S PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR auditing County of Homeowner's Principal Residence Exemption for 2003, 2004, 2005, 2006	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial
Homeowner's Principal Residence Exemption which was NOT on the 2003, 2004, 2005 and/or 2006 Tax Roll	July or Dec. 2006 for 2003, 2004, 2005 and/or 2006 Exemption*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Decision by Department of Treasury
Denial by Assessor due to Rescission of Homeowner's Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial
Treasury Denial of Homeowner's Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Treasury Department

***Contact your local unit of government for the dates of the Board of Review**